

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Prevention Cost*, *Appraisal Cost*, *Internal Failure Cost* dan *External Failure Cost* terhadap Kinerja Perusahaan (Studi Kasus pada PT LEN Industri (Persero)).

Peneliti melakukan penelitian pada Divisi Produksi PT LEN Industri (Persero). Tujuan diadakannya penelitian ini adalah untuk mengetahui *prevention cost*, *appraisal cost*, *internal failure cost* dan *external failure cost* terhadap kinerja perusahaan di Divisi Produksi PT LEN Industri (Persero). Teknik sampling yang digunakan dalam penelitian ini adalah sampling jenuh. Data diperoleh dari Divisi Produksi PT LEN Industri (Persero). Dimana populasi yang berjumlah 40 karyawan dan sampel sebanyak 40 sampel pada PT LEN Industri (Persero).

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis verifikatif. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi, analisis korelasi, koefisien determinasi, serta pengujian hipotesis dan pengolahan data dibantu dengan *Software IBM SPSS Statistics Versi 25*.

Hasil uji statistik secara parsial menunjukkan bahwa *prevention cost*, *appraisal cost*, *internal failure cost*, dan *external failure cost* berpengaruh terhadap kinerja perusahaan. Secara simultan hasil penelitian menunjukkan ada pengaruh antara *prevention cost*, *appraisal cost*, *internal failure cost*, dan *external failure cost* terhadap kinerja perusahaan.

Kata Kunci : *Prevention Cost*, *Appraisal Cost*, *Internal Failure Cost*, *External Failure Cost*, Kinerja Perusahaan.

ABSTRACT

This study aims to analyze The Effect of Prevention Cost, Appraisal Cost, Internal Failure Cost, and External Failure Cost of Company Performance (Study of PT LEN Industry (Persero)).

Researchers conducted a study on Production Divisions PT LEN Industry (Persero). The objective of this study is to know the effect prevention cost, appraisal cost, internal failure cost, and external failure cost of the company performance in Production Divisions PT LEN Industry (Persero). The sampling technique used in this study is saturated sampling. Data obtained from Production Divisions of PT LEN Industry (Persero). Where a population of 40 and samples 40 samples on Production Divisions PT LEN Industri (Persero).

The research approach used in this research is descriptive analysis and verification. The statistical analysis used in this study is the classical assumption test, regression analysis, correlation analysis, coefficient of determination, hypothesis testing, and data processing Software IBM SPSS V.25.

Partial statistical test results showed that prevention cost, appraisal cost, internal failure cost, and external failure cost have an effect on company performance. Simultaneously, the result of research show that there is influence between prevention cost, appraisal cost, internal failure cot, and external failure cost to company performance.

Keywords : *Prevention Cost, Appraisal Cost, Internal Failure Cost, External Failure Cost, Company Performance.*